

INDIANA BOARD OF TAX REVIEW

Final Determination Findings and Conclusions Lake County

Petition #: 45-032-02-1-5-00037
Petitioners: Jeffrey & JoAnn Dekker
Respondent: Department of Local Government Finance
Parcel #: 009121400280002
Assessment Year: 2002

The Indiana Board of Tax Review (the "Board") issues this determination in the above matter, and finds and concludes as follows:

Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held and the Department of Local Government Finance (DLGF) determined that the Petitioners' property tax assessment for the subject property to be \$238,000 and notified the Petitioners on March 26, 2004.
2. The Petitioners filed a Form 139L on April 7, 2004.
3. The Board issued a notice of hearing to the parties dated July 20, 2004.
4. A hearing was held on August 26, 2004, in Crown Point, Indiana before Special Master Alyson Kunack.

Facts

5. The subject property is located at 245 Mary Street, Dyer, St. John Township.
6. The subject property is a single-family residence.
7. The Special Master did not conduct an on-site visit of the property.
 - a) Assessed Value of subject property as determined by the DLGF:
Land \$32,400 Improvements \$205,600 Total \$238,000
 - b) Assessed Value requested by Petitioner on the Form 139L petition:
Land \$32,400 Improvements \$160,000 Total \$192,400
8. The persons indicated on the sign-in sheet (Board Exhibit C) were present at the hearing.

9. Persons sworn in at hearing:

For Petitioners: Jeffrey Dekker, Co-owner

For Respondent: Larry Vales, CLT

Issue

10. Summary of Petitioners' contentions in support of an alleged error in the assessment:

- a) An appraisal done in 2000 established a value of \$200,000 for the subject property. *Petitioners Exhibit 1.*
- b) An appraisal done in 2004 established a value of \$240,000 for the subject property. *Petitioners Exhibit 2.*
- c) An inflation rate of 4.6% proves the accuracy of the appraisals. *Petitioners Exhibit 3.*
- d) According to floodplain maps and a determination by the Department of Natural Resources, the subject property is partially located in flood zone A. *Petitioners Exhibits 4 & 5.*
- e) After the reassessment, the Petitioner researched the comparable properties used the appraisals on the Internet. All have assessed values considerably lower than the subject property. The website is no longer available. *Dekker testimony.*

11. The Respondent stated that based a review of the flood map and appraisals, the property value should be \$200,000.

Record

12. The official record for this matter is made up of the following:

- a) The Petition, and all subsequent submissions by either party.
- b) The tape recording of the hearing labeled Lake Co. #385.
- c) Exhibits:
 - Petitioners Exhibit 1: Appraisal of subject property as of January 4, 2000
 - Petitioners Exhibit 2: Appraisal of subject property as of February 20, 2004
 - Petitioners Exhibit 3: Schedule of Inflation Adjusted Values
 - Petitioners Exhibit 4: Flood Zone Map
 - Petitioners Exhibit 5: DNR Letter of Determination
 - Petitioners Exhibit 6: Notice of Final Assessment

Board Exhibit A: Form 139 L
Board Exhibit B: Notice of Hearing
Board Exhibit C: Sign in Sheet

d) These Findings and Conclusions.

Analysis

13. The most applicable laws are:

- a) A Petitioner seeking review of a determination of an assessing official has the burden to establish a prima facie case proving that the current assessment is incorrect, and specifically what the correct assessment would be. *See Meridian Towers East & West v. Washington Twp. Assessor*, 805 N.E.2d 475, 478 (Ind. Tax Ct. 2003); *see also*, *Clark v. State Bd. of Tax Comm'rs*, 694 N.E.2d 1230 (Ind. Tax Ct. 1998).
- b) In making its case, the taxpayer must explain how each piece of evidence is relevant to the requested assessment. *See Indianapolis Racquet Club, Inc. v. Wash. Twp. Assessor*, 802 N.E.2d 1018, 1022 (Ind. Tax Ct. 2004) (“[I]t is the taxpayer's duty to walk the Indiana Board . . . through every element of the analysis”).
- c) Once the Petitioner establishes a prima facie case, the burden shifts to the assessing official to rebut the Petitioner's evidence. *See American United Life Ins. Co. v. Maley*, 803 N.E.2d 276 (Ind. Tax Ct. 2004). The assessing official must offer evidence that impeaches or rebuts the Petitioner's evidence. *Id*; *Meridian Towers*, 805 N.E.2d at 479.

14. The Respondent reviewed the Petitioners' evidence and stated the value of the subject property should be \$200,000. The Petitioner agreed with the value of \$200,000.

Conclusion

15. At the hearing, the Petitioner and Respondent agreed to a total assessed value for the subject property of \$200,000.

Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed to \$200,000.

ISSUED: _____

Commissioner,
Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS -

You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.